

EXHIBIT

“I”

Form 990Department of the Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

OMB No 1545-0047

2012**Open to Public Inspection****A For the 2012 calendar year, or tax year beginning 07-01-2012, 2012, and ending 06-30-2013**

B Check if applicable	C Name of organization Brewton-Parker College Inc	D Employer identification number 58-0619030
<input type="checkbox"/> Address change	E Telephone number (912) 583-3287	
<input type="checkbox"/> Name change	F Gross receipts \$ 13,906,117	
<input type="checkbox"/> Initial return	Number and street (or P O box if mail is not delivered to street address) PO Box 197 Highway 280	Room/suite
<input type="checkbox"/> Terminated		
<input type="checkbox"/> Amended return	City or town, state or country, and ZIP + 4 Mount Vernon, GA 304450197	
<input type="checkbox"/> Application pending		
G Name and address of principal officer Dr Ergun Caner PO Box 197 Highway 280 Mount Vernon, GA 304450197		H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

I Tax-exempt status 501(c)(3) 501(c) () (insert no) 4947(a)(1) or 527**J Website:** ► www.bpc.edu**K Form of organization** Corporation Trust Association Other ► **L Year of formation** 1904 **M State of legal domicile** GA**Part I Summary**

- 1** Briefly describe the organization's mission or most significant activities
Brewton-Parker College offers an undergraduate education that is committed to academic excellence, the liberal arts tradition, and the Christian faith. The College's heritage as a Georgia Baptist institution produces a concern for individuals that motivates our community to nurture and develop the whole student in a caring, Christian environment

- 2** Check this box ► if the organization discontinued its operations or disposed of more than 25% of its net assets

3 Number of voting members of the governing body (Part VI, line 1a)	3	31
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	31
5 Total number of individuals employed in calendar year 2012 (Part V, line 2a)	5	326
6 Total number of volunteers (estimate if necessary)	6	5
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b Net unrelated business taxable income from Form 990-T, line 34	7b	0

Revenue		Prior Year	Current Year
		3,624,032	3,037,960
8 Contributions and grants (Part VIII, line 1h)	. . . . .	8,453,505	8,428,556
9 Program service revenue (Part VIII, line 2g)	. . . . .	512,099	658,127
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	. . . . .	103,965	77,138
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	. . . . .	11,693,601	12,201,781
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	. . . . .	2,968,059	3,184,596

Expenses		Prior Year	Current Year
		4,255,067	4,433,793
13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	. . . . .	0	0
14 Benefits paid to or for members (Part IX, column (A), line 4)	. . . . .	5,061,971	5,001,778
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	. . . . .	12,285,097	12,620,167
16a Professional fundraising fees (Part IX, column (A), line 11e)	. . . . .	-591,496	-418,386
b Total fundraising expenses (Part IX, column (D), line 25)	174,860		
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	. . . . .	
18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	. . . . .	
19 Revenue less expenses Subtract line 18 from line 12	. . . . .	

Net Assets or Fund Balances		Beginning of Current Year	End of Year
		28,099,994	28,356,735
20 Total assets (Part X, line 16)	. . . . .	14,598,992	14,212,880
21 Total liabilities (Part X, line 26)	. . . . .	13,501,002	14,143,855
22 Net assets or fund balances Subtract line 21 from line 20	. . . . .	

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	***** Signature of officer Nicole Shepard Executive VP, Finance Type or print name and title	Date 2014-02-20
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Paid Preparer Use Only	Print/Type preparer's name Susan Hill	Preparer's signature	Date 2014-02-20	Check <input type="checkbox"/> if self-employed	PTIN P00846200
	Firm's name ► Metcalf Davis CPAs			Firm's EIN ► 58-1729751	
	Firm's address ► 3340 Peachtree Road NE Suite 2600 Atlanta, GA 303261089			Phone no (404) 264-1700	

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III

- 1** Briefly describe the organization's mission
Brewton-Parker College offers an undergraduate education committed to academic excellence, the liberal arts tradition, and the Christian faith. Faculty and staff, reinforced by the College's affiliation with the Georgia Baptist Convention, share a desire to nurture and develop the whole student in a caring, Christian community.

- 2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

If "Yes," describe these new services on Schedule O

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

If "Yes," describe these changes on Schedule O

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

- | | | | | | |
|---|---------|----------------|-----------|------------------------|---------------------------|
| 4a | (Code) | (Expenses \$) | 3,184,596 | including grants of \$ | 3,184,596) (Revenue \$) |
| Financial Aid & Student Support - Students at Brewton-Parker College can choose from 18 academic majors taught by well-qualified professors committed to helping the student achieve their career goals. Challenging curriculum, personable class sizes, and caring professors will help guide the student on their academic journey. | | | | | |

- | | | | | | | |
|-----------|-------|----------------|-----------|---|---------------|-------------|
| 4b | (Code |) (Expenses \$ | 2,146,109 | including grants of \$ |) (Revenue \$ | 6,105,412) |
| | | | | Instructional - Brewton-Parker College is a four-year Christian college located on the main campus in Mount Vernon, Georgia and one external site. Affiliated with the Georgia Baptist Convention, the College offers four baccalaureate degrees. | | |

- | | | | | | |
|---|----------------|-----------|------------------------|---------------|----------|
| (Code |) (Expenses \$ | 3,352,823 | including grants of \$ |) (Revenue \$ | 68,131) |
| Academic Support - Students study the traditional liberal arts and sciences, and selected professional and pre-professional programs. Faculty serve as teachers, mentors, and scholars promoting intellectual inquiry that develops the mind and spirit. Activities both inside and outside the classroom, facilitated by faculty and staff, afford students opportunities for intellectual, social, emotional, physical, and spiritual growth that prepare them for meaningful service to their local, regional and global communities | | | | | |

- (Revenue \$ 68,131)

Part IV Checklist of Required Schedules

- 1** Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A
- 2** Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?
- 3** Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I
- 4** **Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II
- 5** Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III
- 6** Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I
- 7** Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II
- 8** Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III
- 9** Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV
- 10** Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V
- 11** If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable
- a** Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI
 - b** Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII
 - c** Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII
 - d** Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX
 - e** Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X
 - f** Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part XI
- 12a** Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII
- b** Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional
- 13** Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E
- 14a** Did the organization maintain an office, employees, or agents outside of the United States?
- b** Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV
- 15** Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Parts II and IV
- 16** Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Parts III and IV
- 17** Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)
- 18** Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II
- 19** Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III
- 20a** Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H
- b** If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?

	Yes	No
1	Yes	
2	Yes	
3		No
4		No
5		No
6		No
7		No
8		No
9		No
10	Yes	
11a	Yes	
11b	Yes	
11c		No
11d	Yes	
11e	Yes	
11f	Yes	
12a	Yes	
12b		No
13	Yes	
14a		No
14b		No
15		No
16	Yes	
17		No
18		No
19		No
20a		No
20b		

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Part IV Checklist of Required Schedules (continued)

21 Did the organization report more than \$5,000 of grants and other assistance to any government or organization in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21	No
22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	Yes
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	23	Yes
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25	24a	Yes
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	No
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	No
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	No
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a	No
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	25b	No
26 Was a loan to or by a current or former officer, director, trustee, key employee, highest compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II	26	No
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III	27	No
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)		
a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28a	No
b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b	No
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	28c	No
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29	No
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30	No
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31	No
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32	No
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33	No
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	34	Yes
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	No
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36	No
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37	No
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O	38	Yes

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Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V

	Yes	No
1a Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable	1a 1b	48 0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	Yes
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	326
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <i>Note.</i> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	2b	Yes
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	No
b If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	3b	
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	No
b If "Yes," enter the name of the foreign country ► See instructions for filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts		
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	No
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	No
c If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	No
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7 Organizations that may receive deductible contributions under section 170(c).		
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	Yes
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	Yes
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	No
d If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	No
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	No
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8	
9 Sponsoring organizations maintaining donor advised funds.		
a Did the organization make any taxable distributions under section 4966?	9a	
b Did the organization make a distribution to a donor, donor advisor, or related person?	9b	
10 Section 501(c)(7) organizations. Enter		
a Initiation fees and capital contributions included on Part VIII, line 12	10a	
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11 Section 501(c)(12) organizations. Enter		
a Gross income from members or shareholders	11a	
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b	
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13 Section 501(c)(29) qualified nonprofit health insurance issuers.		
a Is the organization licensed to issue qualified health plans in more than one state? <i>Note.</i> See the instructions for additional information the organization must report on Schedule O	13a	
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c Enter the amount of reserves on hand	13c	
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a	No
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b	

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response to any question in this Part VI ✓

Section A. Governing Body and Management

		Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	1a	31	
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O	1b	31	
b Enter the number of voting members included in line 1a, above, who are independent	2		No
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	3		No
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	4		No
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	5		No
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	6		No
6 Did the organization have members or stockholders?	7a		No
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7b		No
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	8a	Yes	
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following	8b	Yes	
a The governing body?	9		No
b Each committee with authority to act on behalf of the governing body?			
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O			

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?	10a	No
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	Yes
b Describe in Schedule O the process, if any, used by the organization to review this Form 990	12a	Yes
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	12b	Yes
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12c	Yes
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	13	Yes
13 Did the organization have a written whistleblower policy?	14	Yes
14 Did the organization have a written document retention and destruction policy?	15a	Yes
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?	15b	No
a The organization's CEO, Executive Director, or top management official	16a	No
b Other officers or key employees of the organization	16b	
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

17 List the States with which a copy of this Form 990 is required to be filed	GA
18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c) (3)s only) available for public inspection. Indicate how you made these available. Check all that apply	
<input type="checkbox"/> Own website	<input type="checkbox"/> Another's website
<input checked="" type="checkbox"/> Upon request	<input type="checkbox"/> Other (explain in Schedule O)
19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year	
20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization	►Nicole Shepard PO Box 197 Highway 280 Mount Vernon, GA (912) 583-3291

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Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response to any question in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation Enter -0- in columns (D), (E), and (F) if no compensation was paid
 - List all of the organization's **current** key employees, if any See instructions for definition of "key employee "
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations
 - List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations
 - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations

List persons in the following order: individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)	(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099- MISC)	(F) Estimated amount of other compensation from the organization and related organizations						
		<table border="1" data-bbox="558 846 825 880"> <tr> <td data-bbox="558 846 607 880">Individual trustee or director</td><td data-bbox="607 846 654 880">Institutional Trustee</td><td data-bbox="654 846 703 880">Officer</td><td data-bbox="703 846 750 880">Key employee</td><td data-bbox="750 846 798 880">Highest compensated employee</td><td data-bbox="798 846 825 880">Former</td></tr> </table>	Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former						

See Additional Data Table

Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)**

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ►2

	Yes	No
3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual	3	No
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual	4	Yes
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person	5	No

Section B. Independent Contractors

- 1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
Aramark Corporation BPC Box 2067 Mount Vernon PA 30445	Food services	1,030,957
Edward Jones Investors PO Box 546 Vidalia GA 30475	Investment management	770,612
Sea Island Bank Card Services PO Box 2181 Columbus GA 319022181	Credit card services	562,699
Altamaha Bank & Trust Company PO Box 489 Vidalia GA 30475	Financial services	130,200
Metcalf Davis 3340 Peachtree Road NE Ste 2600 Atlanta GA 30326	Accounting services	100,593

- 2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **►5**

Part VIII Statement of Revenue

Check if Schedule O contains a response to any question in this Part VIII

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d	1,379,502			
	e Government grants (contributions)	1e	194,811			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	1,463,647			
	g Noncash contributions included in lines 1a-1f \$					
h Total. Add lines 1a-1f ►		3,037,960				
Program Service Revenue	Business Code					
	2a Tuition and Fees	611710	6,059,090	6,059,090		
	b Auxiliary Enterprises	611710	2,301,335	2,301,335		
	c Other income	611710	68,131	68,131		
	d					
	e					
	f All other program service revenue					
g Total. Add lines 2a-2f ►		8,428,556				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) ►		397,967		397,967	
	4 Income from investment of tax-exempt bond proceeds ►					
	5 Royalties					
	6a Gross rents	(i) Real 30,816	(ii) Personal 0			
	b Less rental expenses	0				
	c Rental income or (loss)	30,816				
	d Net rental income or (loss) ►		30,816	30,816		
7a Gross amount from sales of assets other than inventory	(i) Securities 1,964,496	(ii) Other 0				
b Less cost or other basis and sales expenses	1,704,336					
c Gain or (loss)	260,160					
d Net gain or (loss) ►		260,160	260,160			
8a Gross income from fundraising events (not including \$ of contributions reported on line 1c) See Part IV, line 18	a					
b Less direct expenses b						
c Net income or (loss) from fundraising events ►						
9a Gross income from gaming activities See Part IV, line 19	a					
b Less direct expenses b						
c Net income or (loss) from gaming activities ►						
10a Gross sales of inventory, less returns and allowances	a					
b Less cost of goods sold b						
c Net income or (loss) from sales of inventory ►						
Miscellaneous Revenue	Business Code					
11a Recovery of Bad Debt	611710	46,322	46,322			
b						
c						
d All other revenue						
e Total. Add lines 11a-11d ►		46,322				
12 Total revenue. See Instructions ►		12,201,781	8,505,694	0	658,127	

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Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns All other organizations must complete column (A)

Check if Schedule O contains a response to any question in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States See Part IV, line 21				
2 Grants and other assistance to individuals in the United States See Part IV, line 22	2,867,364	2,867,364		
3 Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16	317,232	317,232		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	255,090	19,683	219,740	15,667
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	3,535,987	3,003,505	471,658	60,824
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	386,101	320,111	59,309	6,681
10 Payroll taxes	256,615	205,352	45,952	5,311
11 Fees for services (non-employees)				
a Management				
b Legal	7,590		7,590	
c Accounting	70,267		70,267	
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees	57,526		57,526	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	66,351	32,196	34,155	
12 Advertising and promotion	31,874		31,874	
13 Office expenses	376,330	146,496	222,036	7,798
14 Information technology				
15 Royalties				
16 Occupancy	939,629	717,473	222,156	
17 Travel	193,175	182,522	7,070	3,583
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	670,653	476,035	194,618	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	529,822	529,822		
23 Insurance	243,835	74,339	169,496	
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
a ARA Charges	879,441	879,441		
b Miscellaneous Expenses	252,922	32,504	146,409	74,009
c Designated Expenditures	171,990	84,062	87,928	
d Bad Debt Expense	155,128		155,128	
e All other expenses	355,245	319,219	35,039	987
25 Total functional expenses. Add lines 1 through 24e	12,620,167	10,207,356	2,237,951	174,860
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Form 990 (2012)

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Part X Balance SheetCheck if Schedule O contains a response to any question in this Part X

		(A) Beginning of year	(B) End of year	
Assets	1 Cash—non-interest-bearing	1,855,894	1 2,595,079	
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	5,000	3 38,444	
	4 Accounts receivable, net	1,209,956	4 1,218,154	
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a	28,790,678	
	b Less accumulated depreciation	10b	16,791,305	12,399,035 10c 11,999,373
	11 Investments—publicly traded securities		5,181,905	11 5,570,638
	12 Investments—other securities See Part IV, line 11		5,056,278	12 5,280,827
	13 Investments—program-related See Part IV, line 11			13
	14 Intangible assets			14
	15 Other assets See Part IV, line 11		2,391,926	15 1,654,220
16 Total assets. Add lines 1 through 15 (must equal line 34)		28,099,994	16 28,356,735	
Liabilities	17 Accounts payable and accrued expenses	700,791	17 851,259	
	18 Grants payable		18	
	19 Deferred revenue	350	19 68,850	
	20 Tax-exempt bond liabilities		9,110,000	20 10,878,785
	21 Escrow or custodial account liability Complete Part IV of Schedule D			21
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L			22
	23 Secured mortgages and notes payable to unrelated third parties	3,122,046	23 1,090,000	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D	1,665,805	25 1,323,986	
	26 Total liabilities. Add lines 17 through 25	14,598,992	26 14,212,880	
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here ► <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	-2,623,454	27 -2,488,879	
	28 Temporarily restricted net assets	2,080,625	28 2,297,121	
	29 Permanently restricted net assets	14,043,831	29 14,335,613	
	Organizations that do not follow SFAS 117 (ASC 958), check here ► <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	13,501,002	33 14,143,855	
	34 Total liabilities and net assets/fund balances	28,099,994	34 28,356,735	

Form 990 (2012)

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI

1 Total revenue (must equal Part VIII, column (A), line 12)	1	12,201,781
2 Total expenses (must equal Part IX, column (A), line 25)	2	12,620,167
3 Revenue less expenses Subtract line 2 from line 1	3	-418,386
4 Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	13,501,002
5 Net unrealized gains (losses) on investments	5	609,198
6 Donated services and use of facilities	6	
7 Investment expenses	7	
8 Prior period adjustments	8	
9 Other changes in net assets or fund balances (explain in Schedule O)	9	452,041
10 Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	14,143,855

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII

	Yes	No
1 Accounting method used to prepare the Form 990 If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O	<input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____	
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both	<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	<input type="checkbox"/> No
2b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both	<input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	<input type="checkbox"/> Yes
c If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	<input type="checkbox"/> Yes	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> Yes

Software ID:**Software Version:**

EIN: 58-0619030

Name: Brewton-Parker College Inc

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)			(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Former Individual trustee or director	Highest compensated employee	Key employee	Officer	Institutional Trustee	
Laun Jo Bennet Trustee	50	X				0	0
Gary Braddy Trustee	50	X				0	0
Richard Brown Trustee	50	X				0	0
Gary Campbell Trustee	50	X				0	0
Aubrey Daniels Trustee	50	X				0	0
Ken Dowling Trustee	50	X				0	0
Fred Gilder Trustee	50	X				0	0
Ray Goff Trustee	50	X				0	0
Bill Grant Trustee	50	X				0	0
Rev Kenneth Grant Trustee	50	X				0	0
David Gunn Trustee	50	X				0	0
Rev Karl Hay Trustee	50	X				0	0
Michael Jenkins Trustee	50	X				0	0
Rev Bucky Kennedy Trustee	50	X				0	0
Jimmy Michael Trustee	50	X				0	0
Schel Paulk Trustee	50	X				0	0
Dr Rick Payne Trustee	50	X				0	0
Russ Pierce Trustee	50	X				0	0
Rev Michael Pigg Trustee	50	X				0	0
Lennie Pye Trustee	50	X				0	0
Tim Redding Trustee	50	X				0	0
Randy Rodgers Trustee	50	X				0	0
Rev Freddie Smith Trustee	50	X				0	0
Rev Ray Sullivan Trustee	50	X				0	0
Rev Bobby Thompson Trustee	50	X				0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
Rev Gilbert Westberry Trustee	50	X	0	0	0
Dr Robert White Trustee	50	X	0	0	0
Dr Jay Williams Trustee	50	X	0	0	0
Rev Dannie Williams Trustee	50	X	0	0	0
Harvey Willis Trustee	50	X	0	0	0
Lynda Yawn Trustee	50	X	0	0	0
Dr Michael Simoneaux President	40 00		X	145,000	0
Randy Minton Exec VP Finance & Operati	40 00		X	101,338	0
					12,966
					25,524
					112,966

efile GRAPHIC print - DO NOT PROCESS		As Filed Data -	DLN: 93493051003094
SCHEDULE A (Form 990 or 990EZ)	Public Charity Status and Public Support		
Department of the Treasury Internal Revenue Service	Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust. ► Attach to Form 990 or Form 990-EZ. ► See separate instructions.		
	OMB No 1545-0047 2012 Open to Public Inspection		
Name of the organization Brewton-Parker College Inc	Employer identification number 58-0619030		

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is (For lines 1 through 11, check only one box)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II)
- 8 A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II)
- 9 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2)**. (Complete Part III)
- 10 An organization organized and operated exclusively to test for public safety See **section 509(a)(4)**.
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h
 - a Type I b Type II c Type III - Functionally integrated d Type III - Non-functionally integrated
- e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
 - (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
 - (ii) A family member of a person described in (i) above?
 - (iii) A 35% controlled entity of a person described in (i) or (ii) above?
- h Provide the following information about the supported organization(s)

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?	(v) Did you notify the organization in col (i) of your support?	(vi) Is the organization in col (i) organized in the U S ?	(vii) Amount of monetary support
Total						

Schedule A (Form 990 or 990-EZ) 2012

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Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
 (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
11 Total support (Add lines 7 through 10)						
12 Gross receipts from related activities, etc (see instructions)					12	

13 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and **stop here** ►

Section C. Computation of Public Support Percentage

14 Public support percentage for 2012 (line 6, column (f) divided by line 11, column (f))	14
15 Public support percentage for 2011 Schedule A, Part II, line 14	15
16a 33 1/3% support test—2012. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here . The organization qualifies as a publicly supported organization ►	
b 33 1/3% support test—2011. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here . The organization qualifies as a publicly supported organization ►	
17a 10%-facts-and-circumstances test—2012. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here . Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ►	
b 10%-facts-and-circumstances test—2011. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here . Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ►	
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions	►

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
13 Total support. (Add lines 9, 10c, 11, and 12)						

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here ►**Section C. Computation of Public Support Percentage**

15 Public support percentage for 2012 (line 8, column (f) divided by line 13, column (f))	15	
16 Public support percentage from 2011 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2012 (line 10c, column (f) divided by line 13, column (f))	17	
18 Investment income percentage from 2011 Schedule A, Part III, line 17	18	
19a 33 1/3% support tests—2012. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ►		
b 33 1/3% support tests—2011. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ►		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ►		

Part IV

Supplemental Info

Supplemental Information. Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test	Explanation

Schedule A (Form 990 or 990-EZ) 2012

efile GRAPHIC print - DO NOT PROCESS	As Filed Data -	DLN: 93493051003094
SCHEDULE D (Form 990)	Supplemental Financial Statements	
Department of the Treasury Internal Revenue Service	► Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b ► Attach to Form 990. ► See separate instructions.	
		OMB No 1545-0047 2012 Open to Public Inspection

Name of the organization Brewton-Parker College Inc	Employer identification number 58-0619030											
Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.												
<p>1 Total number at end of year 2 Aggregate contributions to (during year) 3 Aggregate grants from (during year) 4 Aggregate value at end of year 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?</p>	(a) Donor advised funds	(b) Funds and other accounts										
	<input type="checkbox"/> Yes <input type="checkbox"/> No											
Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.												
<p>1 Purpose(s) of conservation easements held by the organization (check all that apply) <input type="checkbox"/> Preservation of land for public use (e.g., recreation or education) <input type="checkbox"/> Preservation of an historically important land area <input type="checkbox"/> Protection of natural habitat <input type="checkbox"/> Preservation of a certified historic structure <input type="checkbox"/> Preservation of open space 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year a Total number of conservation easements b Total acreage restricted by conservation easements c Number of conservation easements on a certified historic structure included in (a) d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ► _____ 4 Number of states where property subject to conservation easement is located ► _____ 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? 6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ► _____ 7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ► \$ _____ 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements</p>	<table border="1"> <thead> <tr> <th></th> <th>Held at the End of the Year</th> </tr> </thead> <tbody> <tr> <td>2a</td> <td></td> </tr> <tr> <td>2b</td> <td></td> </tr> <tr> <td>2c</td> <td></td> </tr> <tr> <td>2d</td> <td></td> </tr> </tbody> </table>			Held at the End of the Year	2a		2b		2c		2d	
		Held at the End of the Year										
	2a											
	2b											
	2c											
	2d											
	<input type="checkbox"/> Yes <input type="checkbox"/> No											
Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.												
<p>1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items (i) Revenues included in Form 990, Part VIII, line 1 ► \$ _____ (ii) Assets included in Form 990, Part X ► \$ _____ 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items a Revenues included in Form 990, Part VIII, line 1 ► \$ _____ b Assets included in Form 990, Part X ► \$ _____</p>												

Schedule D (Form 990) 2012

Page 2

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3** Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)

- a** Public exhibition **d** Loan or exchange programs
b Scholarly research **e** Other
c Preservation for future generations

- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII

- 5** During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

- b** If "Yes," explain the arrangement in Part XIII and complete the following table

	Amount
1c	
1d	
1e	
1f	

- 2a** Did the organization include an amount on Form 990, Part X, line 21? Yes No

- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	10,426,091	10,071,167	8,369,082	5,832,088	6,685,398
b Contributions	219,722	672,051	1,192,020	3,056,471	537,025
c Net investment earnings, gains, and losses	1,091,300	327,186	1,501,695	608,897	-816,366
d Grants or scholarships					
e Other expenditures for facilities and programs	699,195	644,313	991,630	1,128,374	573,969
f Administrative expenses					
g End of year balance	11,037,918	10,426,091	10,071,167	8,369,082	5,832,088

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as

- a** Board designated or quasi-endowment

- b** Permanent endowment 100 000 %

- c** Temporarily restricted endowment

The percentages in lines 2a, 2b, and 2c should equal 100%

- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by

- (i)** unrelated organizations

- (ii)** related organizations

- b** If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

Yes	No
3a(i)	No
3a(ii)	Yes
3b	Yes

- 4** Describe in Part XIII the intended uses of the organization's endowment funds

Part VI Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		818,439		818,439
b Buildings		18,272,972	7,558,431	10,714,541
c Leasehold improvements		2,842,223	2,566,096	276,127
d Equipment		6,857,044	6,666,778	190,266
e Other				

Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c)).

11,999,373

Part VII Investments—Other Securities. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A) Cash Surrender-Ins	79,247	F
(B) Lorentzson / Hyatt	3,386,593	F
(C) Consolidated Endow	1,309,202	F
(D) Resseau Loan	112,263	F
(E) Goizetta Foundation	393,522	F
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12) ►	5,280,827	

Part VIII Investments—Program Related. See Form 990, Part X, line 13.

Part IX Other Assets. See Form 990, Part X, line 15.

Part X Other Liabilities See Form 990, Part X, line 25.

Part X Other Liabilities. See Form 990, Part X, line 25.		
	(a) Description of liability	(b) Book value
Federal income taxes		
Interest Rate Swap		1,055,910
Refundable advances from the Federal government		268,076
Total. (Column (b) must equal Form 990, Part X, col (B) line 25) ►		1,323,986

2. Fin 48 (ASC 740) Footnote In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

Schedule D (Form 990) 2012

Page 4

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements	1	10,065,898
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	609,198
b	Donated services and use of facilities	2b	45,000
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII)	2d	452,041
e	Add lines 2a through 2d	2e	1,106,239
3	Subtract line 2e from line 1	3	8,959,659
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	57,526
b	Other (Describe in Part XIII)	4b	3,184,596
c	Add lines 4a and 4b	4c	3,242,122
5	Total revenue Add lines 3 and 4c . (This must equal Form 990, Part I, line 12)	5	12,201,781

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements	1	9,423,045
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	45,000
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII)	2d	
e	Add lines 2a through 2d	2e	45,000
3	Subtract line 2e from line 1	3	9,378,045
4	Amounts included on Form 990, Part IX, line 25, but not on line 1 :		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	57,526
b	Other (Describe in Part XIII)	4b	3,184,596
c	Add lines 4a and 4b	4c	3,242,122
5	Total expenses Add lines 3 and 4c . (This must equal Form 990, Part I, line 18)	5	12,620,167

Part XIII Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Identifier	Return Reference	Explanation
Description of Intended Use of Endowment Funds	Part V, Line 4	The College's endowment consists of numerous donor restricted funds established for scholarships, annuities, instructional and plant maintenance
Description of Uncertain Tax Positions Under FIN 48	Part X, Line 2	The College is recognized as an organization exempt from Federal income tax under Section 501(c)(3) of the Internal Revenue Code (the "Code") whereby only unrelated business income, as defined by Section 512(a)(1) of the Code, is subject to Federal income tax. The College's policy is to record a liability for any tax position taken that is beneficial to the College, including any related interest and penalties, when it is more likely than not the position taken by management with respect to a transaction or class of transactions will be overturned by a taxing authority upon examination. Management believes there are no such positions as of June 30, 2013 and, accordingly, no liability has been accrued. Generally the Internal Revenue Service ("IRS") may examine a tax return for three years from the date it filed. At June 30, 2013, tax years ended June 30, 2010, 2011 and 2012 remain open for possible examination by the IRS
Part XI, Line 2d - Other Adjustments		Net gain on funds held by Georgia Baptist Foundation 141,951 Change in interest rate swap 310,090
Part XI, Line 4b - Other Adjustments		Scholarships and financial assistance 3,184,596
Part XII, Line 4b - Other Adjustments		Scholarships and financial assistance 3,184,596

efile GRAPHIC print - DO NOT PROCESS		As Filed Data -	DLN: 93493051003094
SCHEDULE E (Form 990 or 990-EZ)		Schools	
		►Complete if the organization answered "Yes" to Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48. ► Attach to Form 990 or Form 990-EZ.	
Department of the Treasury Internal Revenue Service		OMB No 1545-0047 2012 Open to Public Inspection	
Name of the organization Brenton-Parker College Inc		Employer identification number 58-0619030	

Part I		YES	NO
1 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		1 Yes	
2 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		2 Yes	
3 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. If you need more space use Part II		3 Yes	
(If you answered "Yes" to any of the above, please explain. If you need more space, use Part II)			
4 Does the organization maintain the following?		4a Yes	
a Records indicating the racial composition of the student body, faculty, and administrative staff?		4b Yes	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		4c Yes	
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		4d Yes	
d Copies of all material used by the organization or on its behalf to solicit contributions?			
(If you answered "No" to any of the above, please explain. If you need more space, use Part II)			
5 Does the organization discriminate by race in any way with respect to		5a No	
a Students' rights or privileges?		5b No	
b Admissions policies?		5c No	
c Employment of faculty or administrative staff?		5d No	
d Scholarships or other financial assistance?		5e No	
e Educational policies?		5f No	
f Use of facilities?		5g No	
g Athletic programs?		5h No	
h Other extracurricular activities?			
(If you answered "Yes" to any of the above, please explain. If you need more space, use Part II)			
6a Does the organization receive any financial aid or assistance from a governmental agency?		6a Yes	
b Has the organization's right to such aid ever been revoked or suspended?		6b No	
(If you answered "Yes" to either line 6a or line 6b, explain on Part II)			
7 Does the organization certify that it has complied with the applicable requirements of sections 401 through 405 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," explain on Part II		7 Yes	

Part II Supplemental Information. Complete this part to provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable. Also complete this part to provide any other additional information (see instructions.)

Identifier	Return Reference	Explanation
Explanation of Nondiscriminatory Policy Publication	Schedule E Part I, Line 3	Brenton-Parker College publishes the following statement on their website, student handbook and admission's publications "Brenton-Parker College is in compliance with Title VI of the Civil Rights Act of 1964 and does not discriminate on the basis of race, color, or national origin. The College is also in compliance with Title IX of the Educational Amendments of 1972 and does not discriminate on the basis of sex."
Explanation of Government Financial Assistance	Schedule E Part I, Line 6	The College receives aid from governmental agencies to support its student financial aid programs In the current year, the College received and distributed governmental aid totaling \$194,811

Schedule E (Form 990 or 990-EZ) 2012

Schedule F (Form 990) 2012

Part II Grants and Other Assistance to Organizations or Entities Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
1									

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter

3 Enter total number of other organizations or entities

Schedule F (Form 990) 2012

Part III Grants and Contracts

Part III can be

Part IV Foreign Forms

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? If "Yes," the organization may be required to file Form 926, *Return by a U.S. Transferor of Property to a Foreign Corporation* (see *Instructions for Form 926*) Yes No
- 2 Did the organization have an interest in a foreign trust during the tax year? If "Yes," the organization may be required to file Form 3520, *Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts*, and/or Form 3520-A, *Annual Information Return of Foreign Trust With a U.S. Owner* (see *Instructions for Forms 3520 and 3520-A*) Yes No
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? If "Yes," the organization may be required to file Form 5471, *Information Return of U.S. Persons with Respect to Certain Foreign Corporations*. (see *Instructions for Form 5471*) Yes No
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? If "Yes," the organization may be required to file Form 8621, *Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund*. (see *Instructions for Form 8621*) Yes No
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? If "Yes," the organization may be required to file Form 8865, *Return of U.S. Persons with Respect to Certain Foreign Partnerships*. (see *Instructions for Form 8865*) Yes No
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? If "Yes," the organization may be required to file Form 5713, *International Boycott Report* (see *Instructions for Form 5713*). Yes No

Schedule F (Form 990) 2012

Part V Supplemental Information

Complete this part to provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information (see instructions).

Identifier	ReturnReference	Explanation
Procedure for Monitoring Grants Outside the U S		Schedule F, Part I, Line 2 The grants reported in Part III are scholarships to students. The use of scholarships is controlled by applying such amounts directly against balances owed by the students for tuition, fees, and other qualifying educational expenses

Schedule I (Form 990) 2012

Part III Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
(1) Scholarships and financial assistance	613	2,867,364			

Part IV Supplemental Information.

Complete this part to provide the information required in Part I, line 2, Part III, column (b), and any other additional information

Identifier	Return Reference	Explanation
Procedure for Monitoring Grants in the U.S.	Part I, Line 2	Schedule I, Part 1, Line 2 The College's financial aid department monitors and maintains records regarding all financial aid awards

Schedule I (Form 990) 2012

efile GRAPHIC print - DO NOT PROCESS		As Filed Data -	DLN: 93493051003094
Schedule J (Form 990) Department of the Treasury Internal Revenue Service	Compensation Information For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees ► Complete if the organization answered "Yes" to Form 990, Part IV, question 23. ► Attach to Form 990. ► See separate instructions.		OMB No 1545-0047 2012 Open to Public Inspection
Name of the organization Brewton-Parker College Inc			Employer identification number 58-0619030

Part I Questions Regarding Compensation

	Yes	No
1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items		
<input type="checkbox"/> First-class or charter travel	<input checked="" type="checkbox"/> Housing allowance or residence for personal use	
<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence	
<input type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees	
<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)	
1b If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	Yes	
2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?	Yes	
3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III		
<input checked="" type="checkbox"/> Compensation committee	<input checked="" type="checkbox"/> Written employment contract	
<input type="checkbox"/> Independent compensation consultant	<input type="checkbox"/> Compensation survey or study	
<input type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee	
4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization		
a Receive a severance payment or change-of-control payment?	No	
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?	No	
c Participate in, or receive payment from, an equity-based compensation arrangement?	No	
If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III		
Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.		
5 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of		
a The organization?	No	
b Any related organization?	No	
If "Yes," to line 5a or 5b, describe in Part III		
6 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of		
a The organization?	No	
b Any related organization?	No	
If "Yes," to line 6a or 6b, describe in Part III		
7 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III		
8 Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III		
9 If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?		

Schedule J (Form 990) 2012

Page 2

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual

(A) Name and Title	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported as deferred in prior Form 990
	(I) Base compensation	(II) Bonus & incentive compensation	(III) Other reportable compensation				
(1) Dr Michael Simoneaux President	(i) 145,000 (ii) 0	0	0	0	14,064 0	11,457 0	170,521 0

Schedule J (Form 990) 2012

Schedule J (Form 990) 2012**Part III Supplemental Information**

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Identifier	Return Reference
	Part I, Line 1a

The President is provided with housing on campus for the convenience of the College

Schedule J (Form 990) 2012

**Schedule K
(Form 990)****Supplemental Information on Tax Exempt Bonds**

► Complete if the organization answered "Yes" to Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.

► Attach to Form 990. ► See separate instructions.

Department of the Treasury
Internal Revenue Service

Name of the organization
Brewton-Parker College Inc

OMB No 1545-0047

2012

Open to Public
Inspection

Name of the organization
Brewton-Parker College Inc

Employer identification number
58-0619030

						(f) Description of purpose		(g) Defeased		(h) On behalf of issuer		(i) Pool financing									
(a) Issuer name		(b) Issuer EIN		(c) CUSIP #		(d) Date issued		(e) Issue price		(f) Description of purpose		(g) Defeased		(h) On behalf of issuer		(i) Pool financing					
A		Montgomery County Development Authority		58-1325567		613235AB6		10-01-2007		10,000,000		Construction of facilities		Yes		No		Yes		No	
Part I Bond Issues																					
1		Amount of bonds retired																			
2		Amount of bonds legally defeased																			
3		Total proceeds of issue																			
4		Gross proceeds in reserve funds																			
5		Capitalized interest from proceeds																			
6		Proceeds in refunding escrows																			
7		Issuance costs from proceeds																			
8		Credit enhancement from proceeds																			
9		Working capital expenditures from proceeds																			
10		Capital expenditures from proceeds																			
11		Other spent proceeds																			
12		Other unspent proceeds																			
13		Year of substantial completion																			
14		Were the bonds issued as part of a current refunding issue?																			
15		Were the bonds issued as part of an advance refunding issue?																			
16		Has the final allocation of proceeds been made?																			
17		Does the organization maintain adequate books and records to support the final allocation of proceeds?																			

Part II Proceeds

		A		B		C		D	
1		1,135,000							
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
Part III Private Business Use									
1		Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?							
2		Are there any lease arrangements that may result in private business use of bond-financed property?							

Part III Private Business Use (Continued)

	D			
	A	B	C	D
	Yes	No	Yes	No
3a Are there any management or service contracts that may result in private business use of bond-financed property?		X		
b If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?				
c Are there any research agreements that may result in private business use of bond-financed property?	X			
d If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?				
4 Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government ►	%	%	%	%
5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government ►	%	%	%	%
6 Total of lines 4 and 5				
7 Does the bond issue meet the private security or payment test?	X			
8a Has there been a sale or disposition of any of the bond financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?	X			
b If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of	%	%	%	%
c If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?				
9 Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2?	X			
Part IV Arbitrage				
	D			
	A	B	C	D
	Yes	No	Yes	No
1 Has the issuer filed Form 8038-T?		X		
2 If "No" to line 1, did the following apply?				
a Rebate not due yet?		X		
b Exception to rebate?		X		
c No rebate due?		X		
If you checked "No rebate due" in line 2c, provide in Part VI the date the rebate computation was performed				
3 Is the bond issue a variable rate issue?				
4a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?	X			
b Name of provider				
c Term of hedge				
d Was the hedge superintegrated?				
e Was a hedge terminated?				

Schedule K (Form 990) 2012

Page 3

Part IV Arbitrage (Continued)

	A	B		C		D	
		Yes	No	Yes	No	Yes	No
5a Were gross proceeds invested in a guaranteed investment contract (GIC)?		X					
b Name of provider							
c Term of GIC							
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?							
6 Were any gross proceeds invested beyond an available temporary period?	X						
7 Has the organization established written procedures to monitor the requirements of section 148?	X						

Part V Procedures To Undertake Corrective Action

	A	B		C		D	
		Yes	No	Yes	No	Yes	No
1 Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation is not available under applicable regulations?							

Part VI Supplemental Information. Complete this part to provide additional information for responses to questions on Schedule K (see instructions).

Identifier	Return Reference	Explanation
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Schedule K (Form 990) 2012

efile GRAPHIC print - DO NOT PROCESS As Filed Data -**SCHEDULE O**
(Form 990 or 990-EZ)Department of the Treasury
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.
 ► Attach to Form 990 or 990-EZ.

**Open to Public
Inspection**

2012

OMB No 1545-0047

DLN: 93493051003094

Name of the organization
Brewton-Parker College Inc

Name of the organization

58-0619030

Identifier	Return Reference	Explanation	Employer identification number
	Form 990, Part VI, Section B, line 11	The Form 990 is reviewed by the Executive Vice President of Finance & Operations and the President After review by these officers, the Form 990 will be presented to the Board of Trustees for review	
	Form 990, Part VI, Section B, line 12c	All officers, administrators, and trustees complete an Operational Integrity Form on an annual basis Once submitted, determination of an existing conflict of interest on the Board of Trustees is judged by the Chair When received from employees, the Chief Financial Officer reviews them for any potential conflicts Once identified, the Chief Financial Officer will report potential conflicts to the President	
	Form 990, Part VI, Section B, line 15a	The compensation of the President is determined by a committee of the Board of Trustees and then approved by the full Board and is included in a written employment agreement The salary of each officer is determined by the President and is reviewed annually The salary is included in a written employment contract	
	Form 990, Part VI, Section C, line 18	The College makes its Form 990 available upon request	
	Form 990, Part VI, Section C, line 19	The College makes its governing documents, policies, and financial statements available upon request	
Changes in Net Assets or Fund Balances	Form 990, Part XI, line 9	Net gain on funds held by Georgia Baptist Foundation 141,951 Change in interest rate swap 310,090	

Part III Identification of Related Organizations Taxable as a Partnership (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.)

Part IV Identification of Related Organizations Taxable as a Corporation or Trust (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.)

Part V Transactions With Related Organizations

(Complete if the organization answered "Yes" to Form 990, Part IV, line 34, 35b, or 36.)

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

- a Receipt of **(1)** interest; **(ii)** annuities; **(iii)** royalties or **(iv)** rent from a controlled entity
- b Gift, grant, or capital contribution to related organization(s)
- c Gift, grant, or capital contribution from related organization(s)
- d Loans or loan guarantees to or for related organization(s)
- e Loans or loan guarantees by related organization(s)

- f Dividends from related organization(s)
- g Sale of assets to related organization(s)
- h Purchase of assets from related organization(s)
- i Exchange of assets with related organization(s)
- j Lease of facilities, equipment, or other assets to related organization(s)
- k Lease of facilities, equipment, or other assets from related organization(s)
- l Performance of services or membership or fundraising solicitations for related organization(s)
- m Performance of services or membership or fundraising solicitations by related organization(s)
- n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)
- o Sharing of paid employees with related organization(s)
- p Reimbursement paid to related organization(s) for expenses
- q Reimbursement paid by related organization(s) for expenses
- r Other transfer of cash or property to related organization(s)
- s Other transfer of cash or property from related organization(s)

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

(a) Name of other organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) Georgia Baptist Convention	C	1,379,502	
(2) Georgia Baptist Foundation Inc	E	1,916,541	

Part VI Unrelated Organizations Taxable as a Partnership (Complete if the organization answered "Yes" to Form 990, Part IV, line 37.) Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross receipts).

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

Additional Data

[Return to Form](#)

Software ID:
Software Version:

EIN: 58-0619030

Name: Brewton-Parker College Inc

Schedule R (Form 990) 2012

Part VII Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule R (see instructions)

Identifier	Return Reference	Explanation

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